

McKool Smith

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May 8, 2019

The Honorable Robert D. Drain
United States Bankruptcy Judge
United States Bankruptcy Court for the Southern District of New York
300 Quarropas Street
White Plains, NY 10601-4140

RE: *In re: Sears Holdings Corporation, et al.*, Case No. 18-23538 (RDD); In the
United States Bankruptcy Court for the Southern District of New York

Your Honor:

We write on behalf of Winners Industry Co., Ltd., an administrative expense claimant in the above-captioned chapter 11 cases (“**Winners**”), in connection with the *Motion of Winners Industry Co., Ltd. for Allowance and Payment of Administrative Expense Claims* (ECF No. 1386) (the “**AEC Motion**”) and the *Initial Reply to Debtors’ Objection to Motion of Winners Industry Co., Ltd. for Allowance and Payment of Administrative Expense Claims* (ECF No. 3229), and in further response to Your Honor’s question posed at the April 18, 2019 Omnibus Hearing (the “**Hearing**”) relating to the basis on which Winners is permitted to make legal argument in support of its entitlement to section 503(b)(1)(A) claims notwithstanding the entry of the *Order Approving (I) Claims Objection Procedures, (II) Claims Settlement Procedures, and (III) Claims Hearing Procedures* (ECF No. 3014) (the “**Claims Procedures Order**”), a copy of which is attached hereto for ease of reference.

An express proviso permitting Winners to so proceed is contained in decretal Paragraph 8 of the Claims Procedures Order, which specifically provides that “**Notwithstanding anything to the contrary in this Order, paragraph 7(iv) of this Order shall not apply to the pending contested matter related to the Motion of Winners Industry Co., Ltd. for Allowance and Payment of Administrative Expense Claims (ECF No. 1386).**” (Emphasis added.) Paragraph 8 thus excepts the contested matter related to the AEC Motion from the requirements of paragraph 7(iv) of the Claims Procedures Order, which contains the procedures for setting hearings on contested claims (the timing of which are within the Debtors’ discretion).

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May 8, 2019
Page 2

Accordingly, we look forward to appearing before Your Honor during the next Omnibus Hearing calendar on May 21, 2019 on the legal questions referenced herein.

Respectfully submitted,

/s/ H. Jeffrey Schwartz

H. Jeffrey Schwartz

HJS/nls

Attachment

cc: Jacqueline Marcus